

1 **ABSTRACT OF THE DISCLOSURE**

2 A gate structure in a transistor and method for
3 fabricating the structure. A gate structure is formed on
4 a substrate. The gate structure includes three layers: an
5 oxide layer, a nitride layer and a polysilicon layer. The
6 oxide layer is located on the substrate, the nitride layer
7 is located on the oxide layer, and the polysilicon layer is
8 located on the nitride layer. The gate structure is
9 reoxidized to form a layer of oxide over the gate
10 structure.